

## ATTACHMENT V3

### COAST GUARD (CG) TRANSPORTATION ACCOUNT CODES

#### A. GENERAL

1. CG Transportation Account Codes (TACs) are used to identify the appropriation or user ultimately responsible for paying the transportation costs incurred for the movement of material within the Defense Transportation System (DTS) between the continental United States (CONUS) and outside the CONUS (OCONUS) and for onward movement to the final OCONUS destination. The source for determining valid TACs is the Master TAC Reference Table on the Worldwide Web (WWW), [https://www.daas.dla.mil/tac\\_inq/tac\\_menu.html](https://www.daas.dla.mil/tac_inq/tac_menu.html).

#### B. TACs

1. First Destination Transportation (FDT). FDT delivers material from a procurement source to the final destination, i.e., the first point of use or storage or a site for subsequent distribution. The procurement source or final destination may be in CONUS or OCONUS. FDT charges include freight cartage, CONUS port handling, and other transportation costs (except demurrage or detention) incurred incident to the shipment of FDT materiel.
2. Free on Board (FOB) Destination. Government contracts specify FOB destination or FOB origin material delivery instructions. FOB destination means the vendor is required to deliver the material at vendor expense to a specified destination. All FOB Destination transportation costs are FDT.
3. FOB Origin. The Government is responsible for funding the cost of moving the material from the vendor's location to the ultimate consignee as a separate charge. For FOB Origin shipments moving between CONUS and OCONUS in the DTS, procurement and contract administration personnel will ensure that a TAC is provided in the shipment documentation. Funding for CONUS transportation will be cited separately and made available to the shipper.
4. For material purchased from the Defense Logistics Agency or the General Services Administration (GSA), transportation costs are built into the cost of the material and are chargeable to their agency TACs. GSA only pays shipping to Alaska, Hawaii, and Puerto Rico. For GSA shipments to foreign destinations, the requesting unit pays shipping cost from the Port of Embarkation.
5. Second Destination Transportation (SDT). SDT is any transportation other than FDT. It distributes material within the supply system after completion of FDT. SDT costs are charged against funds cited on the Bill of Lading covering the shipment when movement is in the CONUS. For OCONUS shipments via the DTS, SDT is charged to the sponsoring agency indicated on the TCMD. SDT costs include port handling charges, freight, cartage and other charges associated with the transportation of materiel. Demurrage and detention charges are not chargeable to transportation funds. The payment of demurrage or detention charges is the responsibility of the activity where the charges are incurred.
6. Invalid TACs. Vendors, contractors, CG activities, and other shippers of CG material will validate every TAC prior to creating shipment documentation. A TAC is valid only if it is loaded in the TAC database on the WWW. Aerial and seaport operators will validate TACs per the procedures outlined in Appendix V. If that fails, the CG TAC coordinator, Commercial: 202

267-0640, will be called to assist in identifying the correct TAC or assigning an alternative TAC. Port personnel will provide the following when requesting assistance in obtaining a valid TAC: Transportation Control Number, priority, pieces, weight, cube, commodity, consignor, consignee, and the time cargo was frustrated.

### **C. DECISION TABLE FOR DETERMINING THE TAC**

1. The Office of Logistics Policy, G-SLP, maintains the CG TAC system. The local Transportation Officer (TO) is responsible for the assignment of correct TACs in accordance with this Table. The shipment directing activity is responsible for providing the data needed by the TO to assign the correct TAC. Transportation personnel and shipment directing personnel may contact the G-SLP TAC coordinator for assistance with CG sponsored shipments not otherwise listed on the WWW at Commercial: 202 267-0640. To determine the correct TAC, ask is the shipment:
  - a. CG sponsored? Is the first position of the requisition number on the source document DD Form 1348-1A, DD Form 1149, DD Form 250, DD Form 1155, or SF 344 a Z?

YES – Refer to next question.

NO – Determine sponsoring Agency. Cite Agency's TAC.
  - b. Entirely within CONUS?

YES – The CG does not use TACs for shipments within CONUS.

NO – Refer to next question.
  - c. Material originating at contractor or manufacturing point with FOB destination terms and transiting the DTS?

YES - This constitutes FDT material. For shipments from commercial vendors, cite the TAC associated with the procuring appropriation or fund identified in the procurement contract.

NO - Refer to next question.
  - d. Transportation of material purchased from a vendor having FOB destination CONUS port or FOB Origin contract delivery terms?

YES – Use TAC of the CG District or Maintenance and Logistics Command (MLC) to which the unit belongs unless the unit has an assigned TAC. When searching for the correct TAC via the WWW, enter CG District or CG MLC in the description field.

NO - Refer to next question.
  - e. Transportation of material issued by a CG Inventory Control Point (ICP)?

YES - Use the TAC of the CG ICP issuing the material. When searching for the correct TAC via the WWW, enter CG Engineering Logistics Center (ELC) or CG Aircraft Repair and Supply Center (ARSC) in the description field.

NO - Refer to next question.

f. Transportation of CG owned material directed by MLC Atlantic or MLC Pacific?

YES - Use the TAC of the MLC when searching for the correct TAC via the WWW, enter CG MLC in the description field.

NO - Refer to next question.

g. Excess material acquisition by end-use activity or shipment of excess/surplus material shipped to a Department of Defense disposal activity?

YES –Costs of shipping surplus/excess material from reutilization sites or other authorized sources to CG activities is chargeable to the requesting CG activity. Shipments to disposal sites are chargeable to the activity having accountability for the material. Transportation of excess material approved for turn-in is chargeable to the approving ICP.

NO – Refer to next question.

h. ICP directed redistribution or return of CG material?

YES - Use the ICP TAC. When searching for the correct TAC via the WWW site, enter CG ELC or CG ARSC in the description field.

NO – Refer to next question.

i. Components being sent to an overhaul point for rework?

YES - If CG ICP directed use ICP TAC. If the component is organic material being directed to an overhaul site by other than an ICP, cite the TAC of the directing unit. When searching for the correct ICP TAC via the WWW site, enter CG ELC or CG ARSC in the description field.

NO - Refer to next question.

j. Security Assistance Program?

YES – See Security Assistance directive.

NO – Refer to other questions.

k. Household Goods, personal effects, and privately owned vehicles?

YES – Use the TAC for Civilian or Military members as listed on the WWW. When searching for the correct TAC via the WWW site, enter CG Permanent Change of Station (PCS) in the description field.

NO – Refer to next question.

l. CG Exchange (CGES) merchandise for shipment to CGES in overseas areas?

YES – Use TAC ZCGE.

NO - Refer to next question.

m. CG Yard directed shipment?

YES – Use TAC ZCGY.

NO - Refer to next question.

n. CG Strike Force/Team deployment?

YES – Obtain TAC for unit from WWW. When searching for the correct TAC via the WWW site, enter Strike Team in the description field.

NO – Refer to Paragraph C.2.

2. If material being shipped does not fit any of the previous categories, call G-SLP at Commercial: 202 267-0640 for guidance.